

Sec. 20.119A. - Credit for disabled law enforcement officer or rescue worker or surviving spouse of fallen law enforcement officers or rescue workers.

(a) *Definitions.* In this section the following words have the meanings indicated:

- (1) (i) *Disabled law enforcement officer or rescue worker* means an individual who:
  1. Has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination; and
  2. Became disabled:
    - a. As a result of or in the course of employment as a law enforcement officer or correctional officer for Howard County or a jurisdiction with reciprocity; or
    - b. While in active service of a career or volunteer fire, rescue, or emergency medical service of Howard County or a jurisdiction with reciprocity.
- (ii) *Disabled law enforcement officer or rescue worker* does not include an individual whose disability is the result of:
  1. The individual's own willful misconduct or abuse of alcohol or drugs; or
  2. An occupational disease that did not result from an accidental injury within the meaning of those terms under the Maryland Workers Compensation Act.
- (2) (i) *Dwelling* means real property that:
  1. Is the legal residence of a surviving spouse or disabled law enforcement officer or rescue worker; and
  2. Is occupied by not more than two families.
- (ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property as a residence.
- (3) *Fallen law enforcement officer or rescue worker* means an individual who dies:
  - (i) As a result of or in the course of employment as a law enforcement officer or correctional officer; or
  - (ii) While in the active service of a fire, rescue, or emergency medical service, unless the death was a result of the individual's own willful misconduct or abuse of alcohol or drugs.
- (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a similar credit to a Howard County disabled law enforcement officer or rescue worker.
- (5) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

(b) *Credit.* In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit under this section against the County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

- (1) The dwelling was owned by:
  - (i) The disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled; or
  - (ii) the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer or rescue worker's death;
- (2) (i) The disabled law enforcement officer or rescue worker, fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law enforcement officer or rescue worker's death or the disabled law enforcement officer or rescue worker's disability and;
- (ii) The dwelling was acquired by the disabled law enforcement officer or rescue worker or surviving spouse within two years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker's death; or
- (3) The dwelling was acquired after the surviving spouse or disabled law enforcement officer or rescue worker qualified for a credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the previous credit.

(c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County property tax imposed on the dwelling.

(d) *Term of Credit.*

- (1) The tax credit continues until the surviving spouse remarries or until the disabled law enforcement officer or rescue worker is no longer permanently and totally disabled as determined by an administrative body or court of competent jurisdiction authorized to make such a determination. Additional applications are not required.
- (2) An individual who received a credit based on employment or service in a jurisdiction with reciprocity is not disqualified from receiving the credit because the jurisdiction discontinues offering a similar credit to a Howard County disabled law enforcement officer or rescue worker.

(e) *Application.* A surviving spouse or disabled law enforcement officer or rescue worker:

- (1) Is eligible for the tax credit beginning in the first taxable year after the date of the:
  - (i) Fallen law enforcement officer or rescue worker's death; or
  - (ii) Disabled law enforcement officer or rescue worker's disability; and
- (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin.

(f) *Administration.*

- (1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit established in this section.
- (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an individual who receives a tax credit under this section to provide evidence of continued eligibility for the credit.

(g) *Construction.* An individual who worked for a jurisdiction with reciprocity is eligible to receive a credit under this section only to the extent the individual would qualify for the similar tax credit in the jurisdiction with reciprocity if the individual were a resident there.

(C.B. 7, 2003, § 1; C.B. 52, 2003, § 1; C.B. 76, 2007, § 1; C.B. 52, 2009, § 1)

**Editor's note—**

C.B. 52, 2009, § 1, adopted Nov. 3, 2009, amended § 20.119A title as herein set out. Former § 20.119A title pertained to credit for surviving spouse of fallen law enforcement officers or rescue workers. See the Code Comparative Table for complete derivation.

**State law reference—** Tax credits for dwelling owed by surviving spouse of fallen law enforcement officer or rescue worker, Ann. Code of Md., Tax-Property article, § 9-210.



HOWARD COUNTY, MARYLAND  
DIRECTOR OF FINANCE  
GEORGE HOWARD BUILDING  
3430 COURT HOUSE DRIVE  
ELLICOTT CITY, MD 21043

**APPLICATION FOR TAX CREDIT  
FOR DWELLING OWNED BY SPOUSE OF FALLEN LAW  
ENFORCEMENT OFFICER OR EMERGENCY WORKER**

HOWARD COUNTY CODE SECTION 20-119A

The Annotated Code of Maryland, Tax-Property Article Section 9-210 provides for a property tax credit to be granted, upon application, on the dwelling owned by the surviving spouse of an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service. The amount of the credit is equal to 100% of the County Property Tax without further application, providing evidence of continued eligibility is filed with the Director of Finance annually. Application shall be filed not later than September 30<sup>th</sup> in the first taxable year in which the credit is requested to begin.

Date of Application: \_\_\_\_\_ Property Account Number: \_\_\_\_\_

Owner's Name (Surviving Spouse): \_\_\_\_\_

Property Address: \_\_\_\_\_

Law Enforcement Officer or Emergency Worker's Name: \_\_\_\_\_

Date of Death: \_\_\_\_\_

I am requesting the above tax credit on the basis of the following eligibility: (Check One)

- ☐ Above dwelling was owned by the fallen Law Enforcement Officer or Emergency worker at the time of Law Enforcement Officer or Emergency worker's death.
- ☐ Fallen Law Enforcement Officer or Emergency worker or spouse was domiciled in Maryland at time of Law Enforcement Officer or Emergency worker's death and above dwelling was acquired by spouse within 2 years of date of death. Please complete the following:

Domiciled in Maryland ☐ Law Enforcement Officer or Emergency worker ☐ Spouse ☐ Both

Address at date of death: \_\_\_\_\_ Date dwelling acquired: \_\_\_\_\_

- ☐ Credit previously granted on another property to be transferred to this property. Please complete the following:

Original Property Account Number: \_\_\_\_\_ Original Property Address: \_\_\_\_\_

I understand that I will be required to provide the Director of Finance an annual statement of continued eligibility for this tax credit.

\_\_\_\_\_  
Signature of Owner

Please attach Law Enforcement Officer or Emergency worker's death certificate, Annual Statement of Eligibility completed by spouse, and Affidavit of Eligibility that has been completed by the Chief of the Law Enforcement, Fire, Rescue or Emergency Medical Service for the jurisdiction that employed the Law Enforcement Officer or Emergency worker.

(Do Not Write Below This Line)

Tax Year	_____	Assessment	_____
County Tax	_____	Amount of Credit	_____
Approved:	_____	Disapproved:	_____
Reason:	_____		

\*THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.



HOWARD COUNTY, MARYLAND  
DIRECTOR OF FINANCE  
GEORGE HOWARD BUILDING  
3430 COURT HOUSE DRIVE  
ELLCOTT CITY, MD 21043

**ANNUAL STATEMENT OF ELIGIBILITY  
TAX CREDIT FOR DWELLING OWNED BY  
DISABLED OR SURVIVING SPOUSE OF  
FALLEN LAW ENFORCEMENT OFFICER,  
RESCUE WORKER**

Howard County Code Section 20.119A provides for a property tax credit for the Dwelling owned by the Surviving Spouse of a Fallen Law Enforcement Officer or Rescue Worker. "Dwelling" is defined as the legal residence of the surviving spouse and may not be occupied by more than two families. "Surviving Spouse" is defined as one who has not remarried since the death of the fallen Law Enforcement Officer or Emergency Worker.

Property Account Number: \_\_\_\_\_

Owner's Name \_\_\_\_\_ ☐ Check if you are the Surviving Spouse.

Property Address \_\_\_\_\_

- ☐ I certify that I continue to meet eligibility as defined above.
- ☐ My legal residence continues to be the above property.
- ☐ The above property is not occupied by more than two families.
- ☐ Since the death of my spouse, I have not remarried. (check only if surviving spouse of fallen worker)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Subscribed and sworn before me:

State of \_\_\_\_\_ City/County of \_\_\_\_\_

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
My commission expires

\_\_\_\_\_  
Notary Public

\*THIS FORM IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.